

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## School Property Tax Control Board Meeting Minutes December 4, 2008

**Call to Order:** The meeting of the School Property Tax Control Board was held on Thursday, December 4, 2008 at 9:25 am. The meeting was held in the Indiana Government Center South, Conference Center Room 4 and 5, 302 West Washington Street, Indianapolis, IN 46204. Those in attendance were David Bowen, Debbie Hine, Dan Jones, Paul Joyce, Morris Mills, Denise Seger, Chuck McLean (Administrative Officer), Pam Eustace (DLGF Budget) and Tafrica L. Harewood (Interim Administrative Secretary).

**Minutes and Discussion:** Mr. Mills called the meeting to order at 9:30 am. There were no minutes available for discussion.

### North Harrison Community School Corporation Harrison County *Lease Rental Agreement*

Summary: The school is requesting an approval to execute a lease in the amount of \$14,945,000 with maximum annual rental payments to be \$970,000 for a term of twenty one (21) years. The project consists of adding 38,782 square feet to the existing Morgan Elementary School; the demolition of 20,537 square feet of the old Morgan Elementary; and remodeling the remaining old Morgan Elementary.

Project costs: \$14,945,000  
Applied to Debt: 0  
Annual Payment: \$975,000

Tax Rate Impact: 2007 AV	\$499,559,075
Levy needed	\$868,500*
Est. Tax Rate increase	.1163

#### Meeting and publication dates:

Date of publication of the 1028 Hearing	04/23/2008
Date of Hearing of the 1028 Hearing	05/08/2008
Date of the Notice for the Preliminary Determination Hearing	05/08/2008
Preliminary Determination Hearing	05/08/2008
Date of Publication of the Preliminary Determination	05/14/2008
Auditor's Certificate of No Remonstrance	remonstrance
Proof of Publication of Notice on Hearing of Lease	10/09/2008
Excerpts & Minutes approving form of lease	11/09/2008
Common Construction Wage	Hearing held 11/12/08
	Vote: To be at hearing

\*The Unit has stated it will seek a New Facility Appeal when complete for \$135,000 adding .0270 to the rate though no appeals will exist in IC. The unit is using a tailored financing rate, but keeping the payments.

\*\* The Unit explains a remonstrance was held between 7/30/08 and 9/29/08 and no nay votes were delivered.

**Present for the hearing:** Don Neal, Kovert Hawkins; Hal E. Kovert, Architect, Kovert Hawkins; Lance Richards, Principal; Gary W. Byrne, Vice President of the Board; Keith E. Jones, Sr., Building Board; Michael Beyerle, Board Member; Fred Uhl, Building Board; Robert A. Chinn, Board Member; Jane Herndon, Ice Miller; Collette Irwin-Knott, Umbaugh; Geoff Gifford, Umbaugh; and Phil Partenheimer, Superintendent of North Harrison Community Schools.

**Comments:** School representative shared a review of School Corporation's background and issues demonstrating need for capital project including safety, security, and overcrowding. Current conditions are creating a poor learning environment and ADA requirements need to be met. This is the fifth year there has been no contract with teachers. The Corporation has tightened its belt to reduce amount of borrowing. The debt from this request will come on as the high school debt comes off. The representative also shared that in Spring 2008 there was a pre-hearing where a number of people signed a petition.

Mr. Bowen asked if there were changes made to the project during the plan. Mark stated that the high school debt was neutral and there were no changes made. Mr. Bowen requested a breakdown of the construction costs, and it was determined that they are in the packet.

**Motion:** Mr. Bowen made a motion to recommend the approval of \$900,000 for 21 years. Ms. Hinline seconded.

Motion carried 6-0.

**Discussion on the motion:** Ms. Hinline noted that there was no new facility appeal in place and asked how they would handle that. Mark replied that there will be no new personnel, capital or supplies. Mr. Mills asked about utilities. Mark said lunchroom. Mr. Mills then asked about heat and light. Mark replied that the new building is more efficient.

Ms. Hinline commented that the project cannot be more than 20 years. Mr. Jones noted a 20 cent increase to debt service rates. Mark stated that it shows 18 cents on page 8 of their proposal and 11.6 cents of that is new debt. He remarked that they will decrease other things so that it will not be a negative effect to taxpayers.

Keith, a taxpayer and elementary contractor, commented that this school is educating. He said that we can educate with new facility to better equip students for the future. His son, he said has been given the ability to learn. Keith stated that the schools go out of their way to teach these students and they have community support.

**General discussion:**

Mr. McLean stated that this is the last meeting of the year, and after today you will have heard all of the new facility appeals. He added that he has reviewed all of the appeals yet to be heard which include two transportation appeals and shortfall appeals. Mr. McLean stated that he believed that the appeals could be successfully put off until February 2009 when the Board is next scheduled to meet because of delays associated with getting the budget out.

Mr. McLean continued by saying that with regard to new facility appeals, after the hearing that day the SPTCB will have heard all of the new facility appeals. Those appeals total about \$12,900,000 in all; however there is only \$10 million as set aside by the General Assembly. He said that the DLGF will be working hard to stay within the \$10 million, or working with the Department of Education to come up with a formula to do so, so that hopefully they will not have to ask for anything beyond the \$10 million; in fact the DLGF would not ask for any additional funds for new facilities.

Mr. Morris made a recommendation to the Department for those school districts that are building new buildings and filling them with new kids, he stated that kids being there should generate part of the cost of that, especially given the new formula that will be in place following the January 1. He stated that before the kids count in the school formula, he would suggest making some reductions in the appeals.

Mr. McLean mentioned transportation appeals and that the DLGF has worked to get a handle on this appeal and respond to the questions about the cost of a gallon of gas. He continued by saying that the schools must have 1 of the five criteria in order to make the appeal, and if they do not, they cannot make the appeal. If they meet the criteria the next step is to determine if their costs for appeal year were increased by 10% or more than the preceding year. Mr. McLean went on to say that the DLGF would work with those who have special education needs as well as those who have locked into prices that are significantly higher than what they are as of that day. He added that the law has no flexibility, and he does not believe that many of the arguments that have been presented or will be presented will rise to the level of qualification established in the law.

Dr. Seger asked, "What happens if the cost is higher later in 2009, can school districts come back to appeal that?" Mr. McLean replied no and stated that, particularly in the case of house units and large municipal schools, they need to lock into current price as of December 1. Mr. Bowen asked if the DLGF has tried to define "significant." Mr. McLean replied that it was a "lawyer" word and where many school districts can attest to having had "significant" increase due to the purchase of a specially equipped vehicle to transport students with particular physical limitations, or hire an aid to help get the student on and off the bus; however that is not anticipated by the legislation, which only considers mileage driven. Mr. Bowen asked if this pertained to growing communities that are taking on more students. He stated that that is where the term significant comes in. Mr. McLean explained that "significant" means numbers of students increase. Dr. Seger noted that the past policy was changed and it would have been nice to know back in June. Mr. McLean commented that there was \$3 to \$4 gas, but no students were left at the curb. Dr. Seger stated that they are charging parents in her school district for field trips and extras.

Mr. Bowen stated that people asking for \$5 and \$6 caused this problem. Mr. McLean said that the unit has to meet one of the target points. Mr. Morris said that this year is a problem and education is at the front. Bussing children to ballgames may be over. Mr. McLean stated that they might create bus stops instead of stopping at each home and become creative in other ways to cut costs and create revenue in this area. This is the DLGF's stand. Mr. Morris asked what happens to the levy in an escalating assessed valuation. Dr. Seger said that the levy is fixed.

Mr. McLean stated that the DLGF will look at each appeal one at a time and do everything that it can to facilitate the success of the appeal of a school district if it is something that they really have to have.

## **School Town of Speedway**

### **Marion County**

#### *Transportation Appeal*

The Unit is seeking \$3,507.00 levy increase in its Transportation budget to offset the raising cost of fuel.

(The STSSB is a non elected board; they have been advised to get a resolution from Marion County.)

Advertised: \$11,224.00

**Present for hearing:** Kenneth E. Hull, Superintendent of Schools

**Comments:** The Superintendent stated that they intended to keep up. Only special needs students get bus transportation. Main student base walks. The transportation appeal would increase taxes 3cents a month and 39 cents a year.

Mr. Bowen stated that he does not disagree, but the School entity does not qualify. He said that he has to contract for his fuel.

**Motion:** Mr. Morris makes a motion that the School Town of Speedway transportation appeal be referred to the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Dr. Seger seconded the motion.

Motion carried by a vote of 6-0.

## **MSD of Washington Township**

Marion County

### *Shortfall and Transportation Appeals*

The Unit is seeking a levy increase in the amount of \$247,500 for its 2009 Transportation account due to the increased and expected increase in the price of fuel. In addition, it is seeking a levy increase of \$227,586 in its General Fund and \$30,656 in its Transportation fund due to short falls in the 2007 budget allocations it received from the county.

Advertised: The Unit has sent no proofs of publication at this time.

**Present for hearing:** No sign-in sheet available.

**Comments:** Mr. McLean stated that we do not have figures available at this time. They are currently paying \$3.89, plus 16 cents. Mr. Joyce asked if they have submitted a contract for the DLGF to review. The Washington Township representative replied that they had not. Mr. Joyce asked that they please submit a copy. The representative from the MSD of Washington Township replied that this pricing had a negative impact on their budget. Ms. Hinline asked if they were going to rebid. The representative replied yes. Mr. Morris asked if they could get a full year supply right now. The representative responded by saying they are not sure.

**Motion:** Mr. Morris made a motion to recommend approval of the shortfall appeal for \$227,586. Ms. Hinline seconded.

Motion carried 6-0.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Bowen seconded the motion.

Motion carried by a vote of 6-0.

## **Franklin Community School Corporation**

Johnson County

### *New Facility Appeal*

The Unit is requesting \$432,256.00 in increased levy to its General Fund to offset the cost of the 310,000 square foot Franklin Community Middle School they opened in 07/01/08.

Advertised: The Unit has provided no proofs of publication at this time.

**Present for hearing:** Jeff Mercer, Business Manager; Bill Doty, Facility Director; Kay Yoder, Director of Operations.

**Comments:** Jeff Mercer is currently acting Superintendent of Schools. He provided a brief history of the Corporation, discussing issues of overcrowding. The first half of the appeal was granted. They are now requesting the second half.

Mr. Bowen asked how the SPTCB could do anything but approve the second half. He stated that he has questions about staff, but since the commissioner had approved the first half, how could they not approve the second.

Mr. Morris asked if the appeal was reduced for the high school. Mr. Bowen replied that he did not see a reduction. Ms. Hineline commented that they will be reduced this time.

**Motion:** Mr. Morris made a motion to this appeal on to the commissioner without recommendation. Mr. Bowen seconded.

Motion carried 6-0.

## **Clark-Pleasant Community School Corporation**

Johnson County

### *Transportation Appeal*

The Unit is requesting a levy increase of \$150,000 to its Transportation Operating fund to off set some of the 25% increase in operational expenses they have endured, partially because of fuel increases.

Advertised: \$400,000 in Transportation Operation Fund.

**Comments:** Mr. McLean stated that the Unit could not appear.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Joyce seconded the motion.

Motion carried by a vote of 6-0.

**Avon Community School Corporation**  
Hendricks County  
*New Facility Appeal and Transportation Appeal*

The Unit is requesting an increase in property tax levy of \$692,107 to offset the operational cost of its new Avon Middle School North Facility. According to the filing the 221,006 additional square foot facility will not open until 07/01/2009. In addition, the unit seeks a property tax levy increase of \$303,330 for its Transportation Fund to offset the increased cost of fuel.

Advertised: \$692,107.00 to the General Fund and \$303,330 to the Transportation Operating Fund.

**Present for hearing:** No sign-in sheet available. No introductions made.

**New Facility Appeal Comments:** School representative shared that they have a new, 220,000 square foot facility set to open July 1, 2009 and they need new staff. This would include 1 ½ maintenance positions in January, 1½ grounds position in January as well to make sure the building is ready on time.

Mr. Bowen asked about them coming back next year for one million dollars. He then asked how they came up with the figure. The school's representative responded that the figure was based on the time of year and needs to get school building ready for students.

**Motion:** Mr. Bowen made a motion to recommend approval of half of the \$1,064,848 for the 6 months of student time in the building, which is \$532,424. Dr. Seger seconded.

Motion carried 6-0.

**Transportation Appeal Comments:** The school representative shared that the school corporation has grown 391 students in the last three years. He discussed the growing need for transportation and the various needs represented amongst student body. He also shared that Avon is a new town with only two schools where students can walk to school. The other areas have no sidewalks so they have to bus.

Mr. Morris commented that Avon's transportation costs are almost twice the average and as a patron he would be concerned as to why. The school representative replied that they have a high level of service.

Mr. Joyce asked if their buses are full. The school representatives replied that most of them are; it is all school based routing. Mr. Morris asked if there are multiple routes per bus. The school representative replied yes. Mr. Joyce recommended that they lock in an amount for fuel.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Bowen seconded the motion.

Motion carried by a vote of 6-0.

**Brownsburg Community School Corporation**  
Hendricks County  
*New Facility Appeal*

The Unit is seeking to increase the property tax levy \$816,129 for its General Fund to off set the cost of operating its new 89,700 square foot Regan Elementary School they occupied 07/01/2008 They indicate they have received 6 months levy last year and wish the balance owed them(\$243,415). In addition, they added 63,000 to the Senior Academy, but will not occupy that until 03/01/2009, but need 12 months of (\$397,740) operational off set now. And they added 27,507 square feet of classrooms to Brownsburg High school that they began using in 08/01/2008 and request 12 months operational off set (\$174,794).

Advertised: \$8,000,000 to General Fund and \$400,000 Transportation

**Present for hearing:** Marvin Ward, Business Manager.

**Comments:** Mr. Ward stated that the have three new facility appeals to present. He said that the first half of the appeal for Reagan Elementary School was granted last year for the 2008 budget, so they are requesting \$243,415. For an addition to high school, they are asking for \$174,974. They are currently occupying it. Lastly they are asking for funds for a new building that is attached to high school, which is to open in March 2009 at a cost of \$397,740. For this facility they are already paying utilities and using parts of the building as they are completed.

Mr. Bowen called their attention to the calculation page of the proposal on the high school. They said they need 1 ½ janitor positions, but used a figure of 2 and suggested that all the numbers need to be changed. Mr. Ward replied that they cannot insure half of a person; he must put them down as a whole person. This person will work part-time as a custodian and he will soon be assigned additional responsibilities in another area as well. Mr. Bowen asked about the health insurance at the high school being \$900 a month and at the senior academy it is \$1,200. Mr. Ward replied that there was an increase to the cost and they have offered more coverage.

Mr. Morris referred to the start with the elementary school, which was \$243,415 last year. Mr. Ward replied that the construction company said July 2009, but they finished early and they were able to move in August 2008.

**Motion:** Mr. Bowen made a motion to recommend approval of second half of amount for elementary school, \$243,415. Dr. Seger seconded.

Motion carried 6-0.

**Discussion on the motion:** Mr. Morris clarified that they occupied this building in the summer/fall of 2008, but they are only asking for funds for next year as they were not expecting it to be completed so quickly.

Mr. Ward noted that the data sheets are taken directly from the 1028 hearing and they wanted to maintain the integrity of the numbers they shared when they took on the project; that is why there is a difference in some of the benefit costs. They were ahead of schedule on the high school addition and will be ahead on the senior academy as well.

He also commented that the building is used both night and day, so they take two custodial trips through there a day.

**Motion:** Mr. Bowen made a motion to recommend approval of \$174,974 for addition to the high school, with a review of the figures. Mr. Joyce seconded.

Motion carried 6-0.

Mr. Bowen made a motion to recommend approval of \$397,740 for new building and addition for the senior academy. Ms. Hineline seconded.

Motion carried 5-1. Mr. Jones casted the dissenting vote.

## **Monroe County Community School Corporation – NON-APPEARING**

### **Monroe County**

### *Shortfall Appeal*

The Unit is Requesting a property tax levy increase for a shortfall in its 2007 General Fund and 2007 Transportation fund due to inadequate distributions of property taxes from the county. The Unit admits it is waiting on the proper documents necessary to sustain this argument and can not yet provide them.

Advertised: The Unit provided no proofs of publication.

Unit not appearing.

**Comments:** Mr. McLean stated that Unit asked that the Board consider moving it on to the Commissioner.

**Motion:** Mr. Morris made a motion to move appeal on to the Commissioner recommending that she calculate the shortfall and give them all they are legally entitled to. Dr. Seger seconded.

Motion carried 6-0.

Mr. Morris called for a five minute break. Meeting resumed.

## **Hamilton Southeastern School Corporation**

### **Hamilton County**

### *Transportation and New Facilities Appeals*

The Unit requests the ability to raise its tax levy for its Transportation Operation Fund \$908,147.00 due to the increased cost of fuel. The Unit explains that due to high growth they have been chronically in a deficit for 5 years. In addition they have had a large increase in the number of special needs children. In addition the Unit requests a property tax levy increase of \$525,266 to off set the operational cost of its new 94,000 square foot Thorpe Creek Elementary that opened 08/01/2008.(they are seeking 8 months, \$305,212) Plus it appears included in the appeal are increased operating costs for a Riverside Intermediate school which will not open until 08/01/2009 (they are seeking 4 months, \$220,054)

Advertised : \$225,266 to the General Fund and \$908,147 to the Transportation operating Fund.

**Present for hearing:** Mike Reuter, CFO, Cecilie Nunn, Business Manager; Harry Delks, Facilities Director; Jim White, Director of Transportation

**Comments:** Ms. Nunn gave an overview of the Corporation's transportation appeal and shared that they have struggled with shortfalls in this fund for years. The Corporation has 749 new students this year and because of growth in student numbers, they are always watching the fund. She then discussed some to the changes they have made to reduce costs and create revenue, for example no summer school transportation



and they charge for field trips. They currently have 222 buses and are working toward a three tiered bus routing system.

Mr. Reuter shared that they are adjusting to bringing in high school students later, but they struggle as a result with conference athletic activities. Ms. Nunn shared that they got a quote of \$1.86 this week. They added nine new drivers this year; however they also need new drivers. It is a 4 ½ hour day for a drivers and they need to adjust the insurance amount for their drivers as well. It is difficult to find drivers.

Mr. Joyce asked why they would not lock into a contract for a year. Mr. Reuter and Ms. Nunn asked if there was someone that would do that. Mr. McLean and Mr. Morris suggested working with the co-op.

Mr. Morris discussed the DLGF projected cost per gallon. Mr. Bowen commented that \$3.20/gallon is less than many others.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Joyce seconded the motion.

Motion carried by a vote of 5-0-1. Mr. Bowen abstained.

**New Facility Appeal Comments:** Mr. Reuter stated that \$305,211 is balance from last year for Thorpe Creek Elementary, and then there is \$220,054 for four months of the year for Riverside Intermediate.

Mr. Morris asked if the DLGF would like to separate or combine. Mr. McLean replied that the DLGF does not have a preference given that the funds are going to the same unit; one motion should be fine.

**Motion:** Dr. Seger made a motion to recommend approval of the new facility appeal for a total of \$525,266. Ms. Hinline seconded.

Motion carried 5-0-1. Mr. Bowen abstained.

## **Noblesville Schools**

### **Hamilton County**

#### *Transportation Appeal*

The Unit is requesting the ability to raise it property tax levy by \$1,200,000 to cover the increases cost of Transportation due to Fuel. The unit explains that it is running short every year can need the appeal to catch up.

Advertised: \$1,200,000 in Transportation Operation Fund.

**Present for hearing:** Dr. Lynn Lehman, Superintendent; John Atha, Assistant Superintendent for Personnel; Terry Rich, Director of Financial services.

**Comments:** Dr. Lehman explained that special education fuel costs are up along with maintenance costs. In fall 2007, the corporation did not come for an appeal and yet added to their facilities. He stated that they have used their rainy day funds.

Mr. Morris asked if they should do something different. Mr. McLean responded that there is enough data. Mike asked for clarification on that comment. Mr. McLean stated that he is certain that the Noblesville taxpayers are pleased that taxes did not go up. Mr. Joyce then asked if the cost was for one or two years. Dr. Seger asked if they added to staff in 2006 or 2007. Mr. Rich replied that staff was added over time period between both 2006 and 2007, and the amount given was for each year.

Mr. Joyce asked what their figure is per gallon. At their response, he stated that it was better than some others.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Ms. Hine lined seconded the motion.

Motion carried 6-0.

## **Westfield Washington Schools**

### **Hamilton County**

#### *New Facility/Expansion Appeal*

The Unit is requesting to raise its property tax levy in the amount of \$284,057 to offset the increases operational costs of; 14,367 square feet added to Carey Ridge Elementary opened 08/10/2008 (\$55,407); the 108,500 square foot new Monon Elementary **to be opened by 07/01/2009** (they are seeking 6 months, \$228,650); and

Advertisement: The Unit did not send along any proofs of publication.

**Present for hearing:** Nick Verhoff, Director of Business.

**Comments:** This is for two different buildings. This is a growing area with two elementary schools. There are 14,367 square feet in use now. It opened in August 2008. The cost was \$3.85 per square foot. The other facility is to open July 1, 2009 and they are seeking six months of costs.

Mr. Morris asked if there were any questions.

**Motion:** Mr. Bowen made a motion to recommend approval of \$284,057. Dr. Seger seconded.

Motion carried 6-0.

## **Carmel Clay Schools – NON-APPEARING**

### **Hamilton County**

#### *Shortfall Appeal*

The unit requests that it be allowed to increase its property tax levy by \$2,500,000 to cover the anticipated 2008 shortfall to its General Fund. The Unit withdrew its Transportation Operation Appeal and is aware that this shortfall can not currently be calculated.

Advertised: The Unit provided no proof of publication.

Unit not appearing

**Motion:** Mr. Morris made a motion to move appeal on to the Commissioner recommending that she calculate the shortfall and give them all they are legally entitled to. Mr. Joyce seconded.

Motion carried 6-0.

## **Mt. Vernon Community School Corporation**

Hancock County

*New Facility*

The Unit is requesting the opportunity to raise its property tax levy in the General Fund \$369,933 to off set the cost of replacement for the existing Mt. Comfort Elementary and the phase 1 additions to the High School. The square footage increase for the elementary is 39,000 which will open in July of 2009 (appeal for 6 months, \$106,145) and the High School Phase 1 adds 96,282 square feet and also opens in July of 2009 (appeal for 6 months \$263,788).

The Unit also requests it be allowed to increase its property tax levy \$54,257 to cover the increased cost of transportation brought on by the fuel prices. And \$300,000, to cover the estimated shortfalls in their General and Transportation Funds caused by errors in the County's disbursements in 2008. The Unit is aware the data for this calculation will not be available for some time.

Advertised: \$569,933 to the General Fund and \$154,257 to the Transportation Operation Fund.

**Present for hearing:** Beverly Baugh, Business Manager and Corporation Treasurer; Mike Horton, Assistant Superintendent.

**New Facility Appeal Comments:** Ms. Baugh stated that they have two projects, which will replace an old building. They shared that they are there for the first half of the amounts and plan to return next year for the other half of these funds.

Mr. Bowen asked about the two and a half employees for the elementary school and if one of them was a tech for the building. Ms. Baugh replied that the tech would cover the entire building. Mr. Bowen then pointed out that the cost per square foot is higher than normal and the tech cost should be prorated for this building.

Mr. Jones asked what the rate increase would be, 1.229. Ms. Baugh replied that Linda Lessaris worked with them and suggested that they make the rates higher, a \$0.0396 increase.

**Motion:** Mr. Morris made a motion to recommend approval of the new facility appeal for \$369,933. Mr. Joyce seconded.

**Comments on the motion:** The Board agreed that they cost per square foot is a little high.

Motion carried 5-0.

**Transportation Appeal Comments:** Ms. Baugh stated that they have had a 24% increase in fuel costs, \$54,257.

Mr. Joyce requested that they send their contracts to Mr. McLean. To this they agreed.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Bowen seconded the motion.

Motion carried 5-0.

**Eastern Howard School Corporation**  
Howard County  
*Transportation Appeal*

The Unit is requesting the opportunity to increase its property tax levy \$96,995 to cover the increased cost of fuel.

Advertised: \$96,995 in Transportation Operation Fund.

**Present for hearing:** Dr. Tracy Caddell, Superintendent; Teresa Vester, Business Manager and Corporation Treasurer.

**Comments:** Dr. Caddell stated that they would like to change their appeal to \$59,009, based on \$3.99 per gallon. He shared that special education costs have increased and they have one student who needs aid on the bus. Dr. Caddell stated that may need to contract with Kokomo Center, which would increase costs significantly.

Mr. Morris suggested that they submit in detail these special issues. He then asked how many routes they have. They replied 14.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Dr. Seger seconded the motion.

Motion carried 6-0.

**Northwestern School Corporation**  
Howard County  
*Transportation Appeal*

The Unit requests the opportunity to raise its property tax levy \$150,163 due to the increased cost of Fuel.

Advertised: \$150,163 in Transportation Fund.

**Present for hearing:** Ryan Snoddy, Superintendent; Harold Seamon, Assistant Superintendent and Director of Buildings-Grounds.

**Comments:** Mr. Snoddy stated that they have 24 routes to transport students to several campuses, with stable enrollment, but fuel rates were up. They commented that they are looking to obtain a fuel contract. There was a two cent increase in their transportation rate.

Mr. Morris stated that people are having trouble getting a contract. Mr. McLean commented that they need to buy in 42,000 gallons lots.

**Motion:** Mr. Morris made a motion to send the appeal on to commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Jones seconded the motion.

Motion carried 6-0.

## **Delphi Community School Corporation**

Carroll County

### *Shortfall Appeal*

The Unit has requested the opportunity to raise its property tax levy \$122,192 for its General Fund and \$37,728 for its Transportation fund for tax short falls from the County in the years 2006 & 2007. The DLGF has not had the opportunity to review the validity of the amount sited.

Advertised: \$122,192 in the General Fund and \$37,728 in the Transportation Fund.

**Present for hearing:** No sign-in sheet. No introduction provided.

**Comments:** There is a shortfall in general operating and transportation funds. There is \$37,728 in transportation. They have cut staff and still seem to keep having shortfalls. They transport students to Logansport, Lafayette and the Deaf School. They have made cuts to balance budget, but continue to find themselves with large shortfalls.

**Motion:** Mr. Morris made a motion to move appeal on to the Commissioner recommending that she calculate the shortfall and give them all to which they are legally entitled. Dr. Seger seconded.

Motion carried 6-0.

Mr. Morris called for lunch and to resume at 1:00 PM.

## **Northeastern Wayne School Corporation**

Wayne County

### *New Facility Appeal*

The Unit requests the opportunity to increase its property tax levy \$200,000 to cover the increased operating costs of the 30,940 square foot addition to Northeastern Junior Senior High School (\$50,000 occupied in August of 2007). The Unit explains that despite their desire for additional levy, the 03/2005 resolution limits them to \$50,000. In addition they have withdrawn their request for Transportation Operating appeal

Advertised: \$200,000 to the General Fund and \$100,000 to the Transportation Fund.

**Present for hearing:** Steve Bailey, Superintendent.

**Comments:** Mr. Bailey told the SPTCB that the school was built in 1967 and they are upgrading many areas of the school. They shared that the appeal is for a 30,940 square foot addition.

Mr. Morris asked if this was for a full year. Mr. Bailey replied that it was. Mr. McLean noted the change to \$50,000 instead of \$100,000.

**Motion:** Mr. Bowen made a motion to recommend approval of \$50,000 for the new facility appeal for the Junior/Senior high school. Ms. Hineline seconded.

Motion carried 6-0.

## **Lawrenceburg Community School Corporation**

### **Dearborn County**

### *Transportation Appeal*

The Unit is seeking the opportunity to increase its property tax levy \$24,435.77 for its Transportation Fund to compensate for the increased cost of Fuel.

Advertised: \$24,534 in the Transportation Fund

**Present for hearing:** R. Stephen Gookins, Interim Superintendent and Pam Taylor, Business Manager.

**Comments:** Mr. Gookins introduced the team from Lawrenceburg Community Schools. He shared with the SPTCB that they were there to address an excess levy in transportation. He shared that the corporation has been operating in the red for the last several years and projects that they will be about \$50,000 in the red at the end of this calendar year. With the proposed transportation appeal, tax rates would increase anywhere from 0.2 to 0.3 of one cent.

Ms. Taylor shared that the corporation does contract their bus services, and that contract has a fuel modification clause which has not been very favorable to them over the last few years or so.

Mr. McLean directed Mr. Gookins and Ms. Taylor to the "Transportation Operations Appeal" PowerPoint presentation being distributed by the DLGF to help people better understand the criteria the units need to meet in order to qualify for approval of a transportation appeal. He explained that based on some initial research done by the commissioner, the DLGF has found that current diesel fuel prices are significantly less than last year, so it is necessary for units to meet one or more of the five criteria laid out in the law in addition to being able to show that the increase in their transportation expenses meets or exceeds 10%. He acknowledged receipt of the modification clause and asked that Ms. Taylor email a copy of the contract for bus services to him.

Additionally, Mr. Morris asked that they send in any information they have about the amount of fuel used and how much you spend on that. Mr. Gookins stated that they would have to go through their fleet contractor to get that information. Mr. Morris shared that shared that the direction the SPTCB has been taking with other units is to refer the appeals on to the commissioner for her review. She is taking into consideration the price of fuel and any other details which may qualify the corporation for approval under the statute and making a calculation from there.

**Motion:** Mr. Morris makes a motion that the Lawrenceburg Community School Corporation's transportation appeal be referred to the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Dr. Seger seconded the motion.

Motion carried by a vote of 5-0.

## **Tri-County School Corporation**

### **White County**

### *Transportation Appeal*

The Unit is seeking the opportunity to increase its property tax levy \$18,044 for its Transportation Fund to compensate for the increased cost of Fuel.

Advertised: \$50,000 in the Transportation Fund

**Present for hearing:** Dr. Gib Crimmins, Superintendent of Schools.

**Comments:** Dr. Crimmins shared initially that the Tri-County School Corporation has a escalator-deescalator clause which will be submitted to Mr. McLean. Dr. Crimmins shared his concern that the price of fuel can increase just as quickly as the came down. He also stated that he and the school board felt like this would be a good time to submit this appeal given that taxpayers in his area are going to receive a windfall due to the fact that the school district has been paying about two-thirds of the general fund out of local money in recent years.

Mr. Morris inquired as to how the Tri-County transportation fund is faring in comparison to the other funds. Dr. Crimmins shared that the transportation fund is losing ground. He added that they contract about half of their bus routes, however they do not contract for diesel fuel at this time. They are currently on a four-year contract which is by school year. He added that he would submit a copy of the contract to Mr. McLean via email as requested.

Mr. Joyce asked contract for their bus routes, to which Dr. Crimmins responded that they contract half of them. Mr. Joyce also inquired about whether or not the corporation contracts for their diesel. Dr. Crimmins responded, no, but at this point he is glad that they didn't. Mr. Joyce replied with a recommendation for the corporation to try to find someone to contract fuel for them. Dr. Crimmins said they would see if they can.

Mr. Morris asked Dr. Crimmins to add a note to the contract when he submits it, indicating what they are actually paying for fuel. Mr. Morris also reiterated the need to find someone who can help protect the financial interest of the corporation by locking in prices of fuel.

**Motion:** Mr. Morris makes a motion to refer the corporation's transportation appeal to the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Ms. Hineline seconded the motion.

Motion carried by a vote of 5-0.

## **Southwest Allen County Schools**

### **Allen County**

#### ***Transportation Appeal***

The Unit is seeking the opportunity to increase its property tax levy \$341,629 for its Transportation Fund to compensate for the increased cost of Fuel.

Advertised: The Unit provided no proof of publication

**Present for hearing:** Mr. Jim Coplen, Business Manager and Ike Doll, Transportation Director.

**Comments:** Mr. Jim Coplen shared with the SPTCB that enrollment had increased along with fuel prices, and ridership. He indicated that he would send a copy of the contract that they have for fuel. He stated that fortunately they only have about 30% of what they plan to use for 2009 contracted already. He indicated that they have some of their fuel contracted out.

Mr. Bowen asked for clarification on the corporation's request for the maximum amount the formula will allow. Mr. Coplen indicated that that was correct.

Mr. McLean stated that the DLGF has all the documentation necessary to make a decision, other than the copy of the contract.

**Motion:** Mr. Morris made a motion to refer the corporation's transportation appeal to the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Ms. Hineline seconded the motion.

Motion carried by a vote of 5-0.

## **Northwest Allen County Schools**

### **Allen County**

#### ***Transportation and New Facility Appeals***

The Unit is seeking the opportunity to increase its property tax levy \$437,812 for its Transportation Fund to compensate for the increased cost of Fuel. In addition the Unit wishes to raise its property tax levy \$1,355,600 to offset the operational cost increase due to: The opening of the new Carroll High School which they will move into in phases between 01/09 & 07/10 (238,543 new square feet, \$935,100) and the New Eel River Elementary to be occupied 07/09 (100,288 sq feet.\$420,500).

Advertised: The Unit will need to provide clearer proof of the publication of \$650,000 in Transportation Fund and \$1,636,749 in the General Fund

**Present for hearing:** Mr. Bill Mallers, Business Manager and Tom North, Transportation Director.

**Comments:** Mr. Mallers began the discussion with the topic of transportation. He indicated that they are not locked in on a price at this time; however they are out to bid. He is also aware that the City of Fort Wayne is working with a local bank on a possible hedge program for fuel which would start at the beginning of the year, so the corporation is also looking into this. Some of the issues affecting the need for the transportation appeal that he pointed out included an increase of 1,000 students since 2004. In



addition, there has been no excess levy since 2004. They are close to \$200,000 into their operating balance for this year which they contribute primarily to the spike in fuel costs. They are looking for ways to cut so that they can get out of the operating balance.

Mr. Mallers added that some of the transportation issues are turning into safety issues. There are currently 3 elementary schools with routes at or exceeding an hour and fifteen minutes each which is tough for elementary students. There are five secondary schools with routes that are more than an hour. There has also been an increased need for special education transportation, along with an increase in wheelchair enrollment specifically which decreases the number of students they can fit on a bus. Since 2004 the corporation has opened their own garage to help control costs. They used to contract out, and we feel like this has been a huge success in saving costs. However, they currently have 2 individuals servicing 80-vehicle fleet, which includes 72 buses. This may be compromising the quality of service given to the vehicles. In addition, the corporation is low on supervision, particularly during the 40 minutes prior to the arrival of teachers and the start of school. They need to add 4 single routes in order to rectify this situation.

Mr. Bowen questioned Mr. Mallers on the difference in the numbers given on the documents submitted by the corporation. Mr. Mallers explained that the school calculation included the total budget and then on the spreadsheet, administration was taken out.

Mr. McLean indicated that he has everything he needs in order to make a decision.

**Motion:** Mr. Morris made a motion to refer the corporation's transportation appeal to the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Bowen seconded the motion.

Motion carried by a vote of 5-0.

**Discussion on New Facility Appeal:** Mr. Mallers continued with the new facility appeal. He indicated that the corporation currently has two construction projects going on at this time. The feasibility study indicated that they should stay with just one high school and just add onto the building about 238,543 square feet. The cost for this is about \$935,100 to cover the operation of the facility for things like maintenance including custodians, utility costs, etc.

Mr. Morris clarified that this dollar amount is an annual expense, which Mr. Mallers affirmed.

Mr. Mallers shared that the project at Carroll High School will be phased in. A portion of it is currently occupied. Mr. Mallers clarifies for Mr. Bowen with two-thirds occupied by the fall of 2009 and finalized by the start of school year in 2010.

Eel River Elementary School, Mr. Mallers referred to as a footprint, the exact same model as another elementary school previously built. It has 100,288 square feet being added at a cost of \$420,500 for operating costs for staffing, custodial maintenance, as well as utility costs. That is under construction and to be completed by the summer of 2009 and open for the next school year and will be fully occupied for the entire budget year.

Mr. Bowen pointed out that in their 1028 proceedings the estimated costs for the high school were \$667,800 and asked how the corporation came up with \$935,100 at this hearing. At that point Mr. Mallers indicated that the Carroll High School project was complicated all the way to the 1028 hearings and they ended up having two 1028 hearing and split the project into two sections. In the first hearing we asked for

the major portion of the renovation and addition. The second hearing was for the gymnasium and the health rooms added to the facility that needed HVAC.

Mr. Joyce asked for clarification as to whether or not the \$935,100 is for full occupancy. Mr. Mallers indicated that it is and even though they would only be at 60% occupancy by next fall the modeled this appeal after the one that was submitted for an elementary school that was done in the past in their corporation where the DLGF asked that the corporation submit the appeal for the full amount and in that case the corporation was given a partial approval and then a submission was made the next year for the remainder. Mr. Mallers stated that his assumption was that he should do the same thing this year for the new appeal.

Mr. Morris asked the Mr. Mallers submit the occupancy schedule to the commissioner so that she can make an informed decision. The control board members proceed to discuss the manner in which these cases have been handled in the past. Mr. Morris clarifies with Mr. Mallers that his request for the high school is for \$935,100 to be disbursed over 2 years, in a 60/40 format. Mr. Mallers agrees.

Mr. Morris then confirms that the amount requested for the elementary school is \$420,000, 50% at a time.

**Motion:** Mr. Bowen makes a motion that the Board approved \$561,000 for 2009 for Carroll High School. Ms. Hineline seconded.

The motion carried 5-0.

**Motion:** Mr. Bowen made a motion for approval of the New Facility Appeal for Eel River Elementary School in the amount of \$210,250 for 2009. Mr. Joyce seconded.

The motion carried 5-0.

## **West Noble School Corp**

### **Noble County**

#### ***New Facility Appeal and Transportation Appeal***

The Unit is requesting the opportunity to raise its property tax levy \$151,952 to offset the operational costs of; the new 51,981 square foot addition to the West Noble High School that the occupied sometime in 2008; the 11,988 addition to the West Noble Elementary that was also occupied sometime in 2008; and the 15,818 square foot addition to West Noble Middle School occupied, again, sometime in 2008.

The Unit is also seeking the opportunity to increase its property tax levy \$167,192 for its Transportation Fund to compensate for the increased cost of Fuel.

**Advertised:** \$296,856 in the General Fund and \$125,000 in the Transportation Fund

**Present for hearing:** No introductions.

**Comments:** For the transportation appeal they are asking for two things. Firstly, they do contract for half of their fuel; however they contracted at a very bad time. The other half of the fuel that they will be purchasing will cost less than that for which they are contracted already.

Mr. Joyce advises the corporation representatives to submit a copy of the contract to the DLGF.

The other part of the appeal is for increased mileage due to the reconfiguration of schools. They will be stopping at 4 schools now as opposed to 3. This adds about 5 miles to each route and they have 39 routes currently.

**Motion:** Mr. Morris states that the transportation appeal will be sent onto the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Ms. Hineline seconded the motion.

The motion carried 5-0.

**Comments:** The new facility project began in 2006 where they added 24 classrooms and health and PE facility with 5 rows of seating on each side. The corporation held three public sessions at the 1028 hearings and advertised costs of \$151,952. There was not remonstration. We have now figured that the costs will be about \$120,000 higher than that, but they are requesting the exact amount they told the public, \$151,952.

Mr. Morris asked if that amount was for a full year. The corporation representative responded that that is correct and they are currently occupying all of the space. This amount is to cover all three buildings, the elementary where they added 8 classrooms, the middle school, where they added 10 classrooms and the high school where they added 6 classrooms as well as the gym and health areas.

Mr. Morris asked for a total on the square footage added to those facilities. They came up with about 78,000 sq. ft.

**Motion:** Mr. Morris asked for a motion to approve the request. Mr. Bowen made a motion that the Board to approve the West Noble new facility appeal for \$151,952. Ms. Seger seconded.

The motion carried 5-0.

## **Lakeland School Corporation**

### **Noble & LaGrange County**

#### ***Transportation and Shortfall Appeals***

The Unit is seeking the Opportunity to increase its property tax levy \$153,120 to offset the additional expenses in its Transportation budget due to the increased price of fuel. In addition, it seeks a \$74,654 increase in its property tax levy for its General Fund in conjunction with Transportation Fund, I believe, due to a shortfall in property taxes received from the County for 2007. The DLGF has not had the opportunity to evaluate and validate the numbers provided by the Unit.

Advertised: \$60,121 to the General Fund and \$167,653 to the Transportation Fund.

**Present for hearing:** Cathy Phillip, Business Manager.

**Motion:** Mr. Morris informs Ms. Phillip that with the shortfall it is strictly a mathematical calculation and will be referred to the commissioner for her to calculate in accordance with the statutes. Dr. Seger seconded.

Motion carried 5-0.

**Comments:** We have several different activities that have affected our transportation costs. Two additional routes added due to time change in the morning and afternoon as well as another special needs route. The school is locked in on a fiscal year.

Mr. Joyce asked that a copy of their contract be emailed to the DLGF. Ms. Phillip agreed to do so. Mr. Bowen also suggested that she include an explanation of the number of miles driven.

**Motion:** Mr. Morris makes a motion that the transportation appeal will be sent onto the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Bowen seconded the motion.

Motion carried 5-0.

## **Concord Community Schools**

### **Elkhart County**

#### ***Transportation Appeal***

The Unit is requesting the opportunity to raise its property tax levy \$247,257 to help cover the cost of price increases in Diesel fuel.

Advertised \$300,000 in the General Fund and \$530,538 in the Transportation Fund.

**Present for hearing:** Larry Jackowiak, Assistant Superintendent; George Dyer, Superintendent of Schools; Marge Rousch, Director Transportation.

**Comments:** Mr. Jackowiak stated that the corporation has experience significant growth in student enrollment and an increase the programs necessary to meet the special needs of their diversifying student population. Over the last five years they have added 14 module classrooms, converted 3 computer labs into class rooms, and created alternative schooling options within two schools and added two other alternative schools. In terms of transportation they have had increased ridership and have had to increase the number of buses, drivers, and routes. This is their first year appealing for transportation.

They have had an 18% increase for 2009 transportation costs. Based on 2008 prices, there was an increase 25% in fuel costs. They are asking for \$247,000 in increased levy.

Mr. Morris asked for the status of their fuel agreements. Mr. Jackowiak said they locked in a price for fuel for December 2008, \$2.18/gallon, as well as a separate contracted price for January through June of next year, \$2.26/gallon, which will be for 70% of their diesel volume. They do not have tanks and rely on two fueling sites and only one allows them to lock in prices. They are watching prices for the remainder of the year.

Mr. McLean indicated that the DLGF has the information necessary to make a decision. He does not need their contracted fuel because it is less than what they paid last year so it is irrelevant.

**Motion:** Mr. Morris makes a motion that the transportation appeal will be sent onto the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Ms. Hinline seconded the motion.

Motion carried 5-0.

## **Elkhart Community Schools**

Elkhart County

### *Transportation Appeal*

The Unit is requesting the opportunity to raise its property tax levy \$500,000 to help cover the cost of price increases in Diesel fuel.

Advertised \$500,000 in Transportation Fund

**Unit withdrew appeal.**

## **Garrett-Keyser-Butler Community School District – NON-APPEARING**

DeKalb County

### *Shortfall Appeal*

The Unit has filed a petition for an unspecified 2008 shortfall from property taxes.

No other information is known.

Unit did not appear.

**Motion:** Mr. Morris made a motion that this be sent the commissioner for an appropriate calculation. Mr. Bowen seconded.

Motion passed 5-0.

## **Whitko Community School Corporation**

Whitley/Kosciusko County

### *Transportation Appeal*

**The Unit has withdrawn its appeal.**

## **South Gibson School Corporation – NON-APPEARING**

Gibson County Transportation and New Facility Appeal

The Unit requests the opportunity to increase its property tax levy \$50,000 for its Transportation Fund to off set the increase cost of fuel. In addition, they request a property tax levy increase of \$263,761 to off set the increase

operation costs of the addition to Gibson Southern High School (68,546 square feet to be occupied at some point in 2009).

Advertised: The quality of the proof is so dark that the Unit needs to provide additional proof of publication.

**Comments:** Mr. Morris addresses the new facility appeal first. And asks what do to with incomplete applications. Mr. McLean suggests that he call and confirm the details of their occupancy and then calculate on a pro rata basis the amounts that they are asking for. Per Mr. Bowen's request, Mr. McLean will also confirm that the amount given here is what was provided at the 1028 hearing.

**Motion:** Mr. Morris made a motion for the approval of the South Gibson in amount of \$263,761 to be prorated down to match their dates of occupancy. Ms. Hineline seconded.

Motion carried 5-0.

**Motion:** Mr. Morris moved to defer action their transportation appeal. The consensus is that the Board needs to request more information. Ms. Hineline pointed out that there does not seem to be a 10% increase in overall costs. Mr. Morris makes the decision to defer this request to a later date.

## **Crown Point Community School Corporation**

### **Lake County New Facility Appeal**

The unit is requesting the opportunity to increase its property tax levy \$150,675 to offset the cost of operation on its Crown Point High School Addition (43,000 square feet \$80,492 to be occupied in 08/2009) And Eisenhower Elementary School addition (37,671 square feet \$70,183, to be occupied 08/2009)

Advertised: The Unit did not provide any proof of publication

**Present for the hearing:** Two representatives. No sign-in sheet available. No introductions.

**Comments:** They are present to make appeals for two new facilities. They have added pods for 600 new students as they continue to experience growth in their district. And in the elementary students they are expanding its capacity from 300 to 600 students. The changes will also increase the efficiency of the building. The additional costs are associated with needed custodial care and utilities. They are asking for 5/12 of the amount need to cover August through December. They anticipate coming back to the board at a later date to obtain the other 7/12 of the needed funds to cover expansion and operation. The amount they are asking for was announced to the public during the 1028 hearing, \$80,491.90 for the high school and \$70,183.45 for Eisenhower Elementary.

Ms. Hineline informed the Crown Point representatives that the amount approved by the Board would probably be reduced due to the fact that there are 12.7 million dollars in requests and 10 million dollars in the budget.

**Motion:** Mr. Morris made a motion to approve the Crown Point new facility appeal, providing \$80,491.90 for the high school and \$70,183.45 for Eisenhower Elementary. Dr. Seger seconded.

The motion carried 5-0.

## **Lake Station Community School Corporation**

### **Lake County**

#### ***Transportation and Tuition Transfer Appeals***

The Unit is requesting the opportunity to raise its property tax levy \$85,000 to help cover the cost of price increases in Diesel fuel. In addition they request a Transfer Tuition appeal of \$34,904. A Transfer Tuition appeal for pay 09 taxes was deleted by the General Assembly in the last legislative session. The Unit has asked the DLGF to reconsider the appeal based on the fact that the money in question was due to them in 2007. DLGF Counsel has not provided guidance on that issue yet.

Advertised: The Unit has not provided any proof of publication

**Comments:** On the issue of the transfer tuition, Mr. McLean leads the conversation by stating that the consulate is looking into this as there is no ability to appeal it. Even so, the unit is arguing that their assessments were so far behind and if they had been made on time, they would have appealed in a more timely fashion and should therefore have an opportunity to appeal at this time. General Counsel of the DLGF is looking into this one. Mr. McLean adds that he believes this one can be successfully tabled until the next meeting.

The question was raised by Mr. Morris as to what would be the source of revenue to fund it. Mr. McLean and Mr. Morris recommended that further discussion and decision on this be postponed until which time the DLGF has made a decision about how to handle.

Mr. Bowen pointed out that the corporation's 2009 budget numbers differ from those on the worksheet.

Mr. Morris stated that the Board or DLGF would need to see additional cost breakdown, like the cost per pupil, etc. before making a decision.

Ms. Hineline added that the Department of Education does not collect a lot of this type of data. Mr. Joyce suggested a revision of Form 9 to help the Board obtain the right information upfront.

**Transportation Appeal Comments:** With regard to their transportation appeal, Mr. McLean stated that he needs copies of the corporation's contracts. Mr. Morris asks for clarification as to the best data to use to evaluate a transportation appeal. Mr. McLean says that it number of miles provides the greatest benefit. Mr. Bowen shared that their current expense per mile looks like about \$4. Dr. Seger noted that the numbers they corporation submitted are from 2007 and not 2008 as would be preferable.

**Motion:** Mr. Morris suggests that someone make a motion that a recommendation be made to the commissioner to request all of the necessary information and then proceed in making a decision as to their eligibility for the appeal.

Mr. Bowen makes the motion. Mr. Morris seconds.

The motion is passed 5-0.

**Motion:** Mr. Morris makes a motion that the transportation appeal will be sent onto the commissioner for her review, having her consider the price of fuel and other details of the unit's circumstances which may qualify them for an increase based on the criteria set forth in the statute and from there to calculate the amount for which they are eligible. Mr. Joyce seconded the motion.

Motion carried 5-0.

Hearing was adjourned at 3:18 PM.